

Exhibit 38

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PRIVATE AND CONFIDENTIAL

Rachel D. Mansdorf, Esq.
Cozen O'Connor, LLP
277 Park Avenue 20th Floor
New York, New York 10172
USA

Via email, facsimile and registered post: (001) 212 509 9492
rmansdorf@cozen.com

Our Ref: RA/kr

11 July 2014

Dear Ms. Mansdorf and Mrs. Abby Leigh, Estate Executor

RE: ESTATE OF MITCH LEIGH - 'MAN OF LA MANCHA' ("MOLM") Full Satisfaction of Mitch Leigh's 23 January 2014 Exclusive Contract With Robyn Abraham

We represent Robyn Abraham with regard to the above referenced fully performed executed contract by and between Mr. Mitch Leigh and Ms. Abraham of 23 January 2014 ("the Contract") a copy of which is attached together with a memorandum of acceptance from Sir Trevor Nunn.

As of today's date, and in advance of the 2 August contract expiry date, we are pleased to advise that pursuant to Mr. Leigh's specific creative requests which repeated requests were fully preapproved by Mr. Leigh prior to his untimely passing in March 2014, Ms. Abraham has confirmed both the Old Vic Productions as UK co-executive producer (of which double Oscar winner Kevin Spacey serves as artistic director) and Mr. Leigh's specific 'dream choice' of director; the internationally award winning UK director Sir Trevor Nunn. Sir Trevor has accepted Mr. Leigh's and Ms. Abraham's request to direct MOLM with anticipation of a Broadway transfer, which Broadway transfer is industry standard, assuming success of the London production.

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Pursuant to the Contract drafted by Mr. Leigh, relied upon by Ms. Abraham and witnessed both by M. Hans Liebert of Mr. Leigh's New York office and by Mr. Leigh's long time personal assistant Lisa Moldonado and faxed to Ms. Abraham's Beverly Hills, California office, Mr. Leigh requested Ms. Abraham to 'package' A-List international talent to produce, direct and star in the 50th Anniversary stage production of 'Man of La Mancha'. As Ms. Moldonado has confirmed, as long as Ms. Abraham would be able to arrange for Sir Trevor to be director of the 50th Anniversary stage production, Mr. Leigh would defer to all casting decisions of Sir Trevor Nunn. Relying upon Mr. Leigh's and his assistant Ms. Moldonado's repeated assurances of casting deference to Sir Trevor, for the past several months, Ms. Abraham has been working diligently in London to confirm Sir Trevor as Mr. Leigh's director of choice. Further, based upon Mr. Leigh's specific and confirmed assurances regarding deference of casting to Sir Trevor; Sir Trevor, Kevin Spacey, the Old Vic executives and Ms. Abraham have been in discussions regarding preferable UK and Broadway casting choices which would maximize revenue for all concerned.

In that regard, and since Ms. Abraham, a Disney trained business affairs attorney, asserts that with the team Mitch Leigh himself specified and preapproved, the 50th Anniversary production of 'Man of La Mancha' may well be the penultimate lucrative franchise property to rival 'Phantom' and 'Wicked', we write to formally request the following two (2) prompt written confirmations from your office in accordance with the Contract:

- 1) Prompt Written Estate Confirmation Provided To Our Office of Estate Acknowledgment of Full Performance and Satisfaction of the Contract by Robyn Abraham; and
- 2) The Estate's Specific Performance of the terms of the Contract namely and as per Paragraph 4 of the Contract *"Upon approval by Leigh of Talent interest, Leigh shall promptly and within five (5) business days of provision of Talent Confirmation by Abraham, shall in addition to granting Abraham, Leigh's sole and exclusive London and United Kingdom rights to MOLM... shall obtain from each of the two MOLM minority rights holders or their representatives, written approval from each of the Minority Rights Holder granting Abraham her respective sole and exclusive rights to London and United Kingdom theatrical stage and musical rights of 'MOLM'."*

Since Mr. Leigh advised and his office has confirmed that in addition to his MOLM rights, Mr. Leigh holds Power of Attorney to MOLM lyricist Joe Darion's rights thus providing the Estate with majority approval, we look forward to prompt written confirmation of both requests. Please note that per Sir Trevor's and the Old Vic's request re: potential Broadway transfer, as was presumed between the contracting parties and is industry standard; the team, including Ms. Abraham, are requesting the Estate's confirmation of full Broadway and ancillary transfer rights following London production.

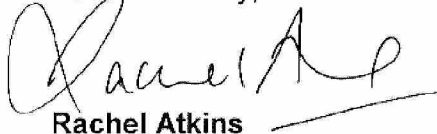
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Finally, given that your office may already be aware of the negative past history of MOLM in London, please be advised that since January 2014 and at the specific direction of Mr. Leigh, Ms. Abraham has worked diligently and successfully to overcome a) the perception of past MOLM breached contracts with other renowned UK producers; b) UK misconceptions regarding 'The Warring Men of La Mancha' http://articles.latimes.com/1991-12-08/entertainment/ca-421_1_la-mancha and c) the prior London stage MOLM box office flop - to achieve the stellar talent presently onside with Ms. Abraham. This stunning MOLM 2014 turnaround is solely due to Ms. Abraham's diligent work and excellent reputation. Since we have already received notice of attempts to convert Ms. Abraham's work product by unauthorized third parties, please be advised that any further attempts to contact the named artists preapproved by Mr. Leigh and/or circumvent Ms. Abraham's extensive UK work will not be taken lightly – and will be redressed promptly, strongly and appropriately under UK and US law. In this regard, in relation to actions to date, my client's rights are fully reserved.

With this in mind, and barring interference on creative issues, since there should be a tremendous financial upside to the Estate with potentially continuing royalties for all concerned for prompt performance of the terms and conditions of the Contract given Ms. Abraham's full performance and provision of Mr. Leigh's requested 'dream team', we look forward to prompt receipt of your office's above two written confirmations. Thank you in advance for your prompt attention.

Please acknowledge receipt of this letter via email confirmation to me, with email copies to Robyn Abraham, Esq. and Marcia Wiss, Esq. Thank you.

Yours sincerely,



Rachel Atkins
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enc.

cc: Marcia A. Wiss, Esq.
Hogan Lovells US, LLP
Robyn Abraham, Esq.

Jan 23 2014 5:07PM Music Makers, Inc. 2127946319

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**SIX (6) MONTH EXCLUSIVE CONTRACT RE: LONDON AND UNITED KINGDOM
MUSICAL AND STAGE PRODUCTION RIGHTS OF MAN OF LA MANCHA ('MOLM')**

This Agreement by and between Mitch Leigh ('Leigh'), composer of the musical 'Man of La Mancha' ('MOLM') and British solicitor Robyn Abraham ('Abraham'), dated as of January 23, 2014, grants Abraham the sole and exclusive legal and business rights for six (6) months to represent 'MOLM' in England and the United Kingdom for the purpose of obtaining initial professional interest by a) a leading British theatrical stage director; b) a recognized US or UK co-producer and c) at least one (1) well known actor (heretofore referenced collectively as 'Talent') interested in the opportunity of starring in the upcoming London West End stage production of 'Man of La Mancha' tentatively scheduled for the 2015 50th Anniversary of the original staging of 'MOLM'. The Term of This Agreement shall begin on February 3, 2014 and shall terminate on August 2, 2014.

In consideration of Abraham's acceptance of Leigh's terms of this Agreement, Leigh agrees to suspend during the Term of this Agreement, any and all present and potential 3rd party transactions and/or contracts regarding any and all London and/or UK MOLM productions of any kind including but not limited to Musicscope and Tams Widmark agreements (and all agreements other than those proposed in writing by Abraham) and to fully protect Abraham against any and all potential 3rd party interference of the MOLM rights granted pursuant to this Agreement.

Upon mutual execution of this Agreement and for the consideration herein stated, Abraham agrees to promptly fly to London and contact leading British directors and international actors approved or suggested by Mr. Leigh for the purpose of moving forward with the West End London staged 2015 staged musical 50th Anniversary of the original staging of 'MOLM'. Leigh hereby authorizes Abraham to represent Leigh and to discuss and meet with leading directors and actors for the purpose of discussing Mr. Leigh's creative vision and creative objectives for the 50th Anniversary staging of 'MOLM' with the intent, but not the requirement of mounting the London stage production by 2015. As a veteran and sophisticated entertainment industry businessman, Mr. Leigh is aware that requested directors, actors and London theatres may not be available during the exact dates requested. Mr. Leigh agrees to postpone the London opening date if necessary to secure a particular director, star or theatre.

Abraham and Leigh shall discuss Abraham's provision of initial Talent interest and Leigh shall advise Abraham whether he accepts Abraham's provision of initial Talent interest. If Leigh does not accept Abraham's provision of initial Talent interest, Leigh shall instruct Abraham which Talent interest he prefers so meetings with Talent representatives may be coordinated. Upon provision of requested Talent interest by Leigh, Abraham will request Talent terms, conditions and dates of availability. Upon approval by Leigh of Talent interest Leigh shall promptly and within five (5) business days of provision of Talent confirmation by Abraham, shall in addition to granting Abraham Leigh's sole and exclusive London and United Kingdom rights to MOLM

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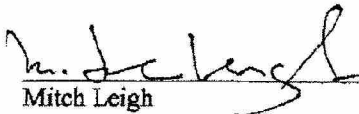
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pursuant to the terms herein, shall obtain from each of the two MOLM minority rights holders ('Minority Rights Holders') or their representatives, written approval from each of the Minority Rights Holder granting Abraham her respective sole and exclusive rights to London and United Kingdom theatrical stage and musical rights of 'MOLM' on the same terms and conditions provided by Leigh.

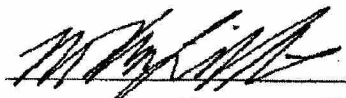
As herein agreed between the parties, Abraham shall not charge Leigh any costs or fees pursuant to this Agreement and neither Leigh nor the Minority Rights Holders, nor their representatives, shall charge or bill Abraham or any 3rd party provided by Abraham, any costs or fees for the London and UK rights of the MOLM staged musical production. Leigh and the Minority Rights Holders shall be paid respective royalties in accordance with the applicable Dramatists Guild provisions.

This Agreement represents the full Agreement between the Parties. The Agreement may be signed in separate segments by each Party. This Agreement shall be governed pursuant to New York law and will be binding upon Leigh and Abraham, and their respective successors, employees, heirs and assigns.

In Witness Whereof, the Parties hereto have entered into this Agreement Effective As of the Date Written Below.


 Mitch Leigh

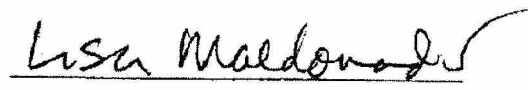
1/23/14
 Date


 Witness Name: M. HAUS LIEBERT

1/23/14
 Date


 Robyn Abraham

1/23/14
 Date


 Witness Name: LISA MALDONADO

1/23/14
 Date:

10.07.2014 09:16

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TREVOR NUNN
49B BRITISH GROVE, LONDON, W4 2NL

FAX

To: Robyn Abraham

From: Trevor Nunn

Fax: 001 310 861 1763

Sender's fax: +44 [REDACTED]

Date: July 2014

Total pages: One

Dear Robyn

Re: 2015 *Man of La Mancha* 50th Anniversary UK Production

It was a pleasure seeing you in London and realizing that indeed we had met before. Thank you for our conversation, and for letting me know that composer Mitch Leigh personally requested that I direct the 50th Anniversary UK stage production of *Man of La Mancha*. What an honour it would be to fulfill his wish.

Since you and I are in agreement regarding what together we must do to create a new production of this iconic musical, I confirm that I accept in principle your and Mr Leigh's request to direct the 2015 50th Anniversary Production of *Man of La Mancha* in London, if such a production can be arranged.

Assuming our London revival of *Man of La Mancha* can happen, and is successful, then I would look forward to continuing to work together with you to bring that production to Broadway.

Yours sincerely



Trevor Nunn